



[BILLING CODE 1610-02-P]

U.S. GOVERNMENT ACCOUNTABILITY OFFICE

[GAO-18-568G]

2018 Revision—Government Auditing Standards

AGENCY: U.S. Government Accountability Office.

ACTION: Notice of Document Availability.

SUMMARY: The U.S. Government Accountability Office (GAO) has issued its 2018 revision to Government Auditing Standards, known as the “Yellow Book.” To help ensure that the standards continue to meet the needs of the government auditing community, the Comptroller General of the United States established the Yellow Book Advisory Council to provide input on revisions to the Yellow Book. This 2018 revision of the standards includes the Advisory Council’s input regarding the changes. It also includes input from public comments received on the 2017 exposure draft. The changes contained in the 2018 revision to Government Auditing Standards reflect major developments in the auditing, accountability, and financial management professions.

The 2018 revision to Government Auditing Standards is available in electronic format for download from GAO’s web page at www.gao.gov using GAO-18-568G as a report number. It will also be available for sale in hardcopy from the Government Publishing Office in the near future at <http://bookstore.gpo.gov> or other GPO locations listed there. GAO-18-568G may be used to find its GPO stock number and ISBN.

DATES: The 2018 revision will be effective for financial audits, attestation engagements, and reviews of financial statements for periods ending on or after June 30, 2020, and for performance audits beginning on or after July 1, 2019. Early implementation is not permitted.

FOR FURTHER INFORMATION CONTACT: For information on Government Auditing Standards, please submit questions electronically to James R. Dalkin, YellowBook@gao.gov or telephonically to 202-512-9535.

Authority: Pub. L. 67–13, 42 Stat. 20 (June 10, 1921).

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